

KERN HIGH SCHOOL DISTRICT

Audit Report

NOTIFICATION OF TRUANCY PROGRAM

Chapter 498, Statutes of 1983

July 1, 2000, through June 30, 2003



STEVE WESTLY
California State Controller

November 2006



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California State Controller

November 29, 2006

Donald E. Carter, Ed.D., Superintendent
Kern High School District
5801 Sundale Avenue
Bakersfield, CA 93309

Dear Dr. Carter:

The State Controller's Office audited the costs claimed by the Kern High School District for the legislatively mandated Notification of Truancy Program (Chapter 498, Statutes of 1983) for the period of July 1, 2000, through June 30, 2003.

The district claimed and was paid \$418,643 for the mandated program. Our audit disclosed that the entire amount is allowable.

If you have any questions, please contact Jim L. Spano, Chief, Compliance Audits Bureau, at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/vb

cc: David Chalupa, Director of Fiscal Services
Kern High School District
Vicki Spanos, Attendance Administrator
Kern High School District
Larry E. Reider, Superintendent of Schools
Kern County Office of Education
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School Fiscal Services Division
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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the Kern High School District for the legislatively mandated Notification of Truancy Program (Chapter 498, Statutes of 1983) for the period of July 1, 2000, through June 30, 2003. The last day of fieldwork was September 12, 2006.

The district claimed and was paid \$418,643 for the mandated program. Our audit disclosed that the entire amount is allowable.

Background

Education Code Section 48260.5 (added by Chapter 498, Statutes of 1983) originally required school districts, upon a pupil's initial classification as a truant, to notify the pupil's parent or guardian by first-class mail or other reasonable means that: (1) the pupil is truant; (2) parents or guardians are obligated to compel the pupil's attendance at school; (3) parents or guardians who fail to meet this obligation may be guilty of an infraction and subject to prosecution; (4) alternative educational programs are available in the district; and (5) they have the right to meet with appropriate school personnel to discuss solutions to the pupil's truancy. Chapter 1023, Statutes of 1994, amended *Education Code* Section 48260.5 to require school districts to also notify the pupil's parent or guardian that (1) the pupil may be subject to prosecution; (2) the pupil may be subject to suspension, restriction, or delay of the pupil's driving privilege; and (3) it is recommended that the parent or guardian accompany the pupil to school and attend classes with the pupil for one day. However, since *Parameters and Guidelines* has not been amended, districts are eligible for mandated program reimbursement if they notify parents or guardians of the first five elements.

Education Code Section 48260 originally defined a truant pupil as one who is absent from school without a valid excuse for more than three days or is tardy in excess of 30 minutes on each of more than three days in one school year. Chapter 1023, Statutes of 1994, and Chapter 19, Statutes of 1995, amended *Education Code* Section 48260 and renumbered it to Section 48260(a), stating that a pupil is truant when the pupil is absent from school without valid excuse three full days in one school year or tardy or absent for more than any 30-minute period during the school day without a valid excuse on three occasions in one school year, or any combination thereof. However, since *Parameters and Guidelines* has not been amended, a pupil is initially classified as truant upon the fourth unexcused absence for mandate-reimbursement purposes.

On November 29, 1984, the State Board of Control (now the Commission on State Mandates [COSM]) determined that Chapter 498, Statutes of 1983, imposed a state mandate upon school districts reimbursable under *Government Code* Section 17561.

Parameters and Guidelines establishes the state mandate and defines reimbursement criteria. COSM adopted the *Parameters and Guidelines* on August 27, 1987, and last amended it on July 22, 1993. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for mandated programs, to assist local agencies and school districts in claiming reimbursable costs.

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Notification of Truancy Program for the period of July 1, 2000, through June 30, 2003.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted the audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of *Government Code* Sections 12410, 17558.5, and 17561. We did not audit the district's financial statements. We limited our audit scope to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we examined transactions, on a test basis, to determine whether the costs claimed were supported.

We limited our review of the district's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

Conclusion

For the audit period, Kern High School District claimed and was paid \$418,643 for costs of the Notification of Truancy Program. Our audit disclosed no material instances of noncompliance with the requirements outlined above.

Views of Responsible Official

We discussed our audit results with the district's representative during an exit conference conducted on September 12, 2006. David Chalupa, Director of Fiscal Services, agreed with the audit results. Mr. Chalupa declined a draft audit report and agreed that we could issue the audit report as final.

Restricted Use

This report is solely for the information and use of the Kern High School District, the Kern County Office of Education, the California Department of Education, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

Schedule 1— Summary of Program Costs July 1, 2000, through June 30, 2003

Cost Elements	Actual Costs Claimed	Allowable per Audit
<u>July 1, 2000, through June 30, 2001</u>		
Number of initial truancy notifications	10,793	10,793
Uniform cost allowance	× \$12.73	× \$12.73
Total program costs	<u>\$ 137,395</u>	137,395
Less amount paid by the State		(137,395)
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>
<u>July 1, 2001, through June 30, 2002</u>		
Number of initial truancy notifications	10,575	10,575
Uniform cost allowance	× \$12.91	× \$12.91
Total program costs	<u>\$ 136,523</u>	136,523
Less amount paid by the State		(136,523)
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>
<u>July 1, 2002, through June 30, 2003</u>		
Number of initial truancy notifications	10,964	10,964
Uniform cost allowance	× \$13.20	× \$13.20
Total program costs	<u>\$ 144,725</u>	144,725
Less amount paid by the State		(144,725)
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>
<u>Summary: July 1, 2000, through June 30, 2003</u>		
Total program costs	<u>\$ 418,643</u>	\$ 418,643
Less amount paid by the State		(418,643)
Allowable costs claimed in excess of (less than) amount paid		<u><u>\$ —</u></u>

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